

APPENDIX C

ISRA SUBJECT NAICS CODES

(This appendix is a new section to the ISRA Rules.)

Subsector or Industry # Code	NAICS Description	Exceptions or Limitations
113310	Logging	No Exceptions or Limitations
115210	Support Activities for Animal Production	Limited to Farriers
211112	Natural Gas Liquid Extraction	Limited to recovering sulfur from natural gas
212324	Kaolin and Ball Clay Mining	Limited to grinding, washing, separating, etc. of kaolin and ball clay not in conjunction with mining operations
212325	Clay and Ceramic and Refractory Minerals Mining	Limited to grinding, washing, separating, etc. of clay, ceramic and refractory minerals not in conjunction with mining operations
212393	Other Chemical and Fertilizer Mineral Mining	Limited to grinding, washing, separating, etc. of chemical and fertilizer minerals not in conjunction with mining operations
212399	All Other Nonmetallic Mineral Mining	Limited to grinding, washing, separating, etc. of nonmetallic minerals not in conjunction with mining operations
221	Utilities	Except Water Supply, Irrigation Systems (NAICS Industry 221310) and Sewerage Systems (NAICS Industry 221320)
238220	Plumbing, Heating, and Air- Conditioning Contractors	Limited to businesses involved with boiler cleaning, chipping and scaling
311942	Spice and Extract Manufacturing	Limited to producing table salt by the evaporation of

		sea water or brine
313111	Yarn Spinning Mills	No exceptions or limitations
313112	Yarn Texturing, Throwing, and Twisting Mills	No exceptions or limitations
313113	Thread Mills	No exceptions or limitations
313210	Broadwoven Fabric Mills	No exceptions or limitations
313221	Narrow Fabric Mills	No exceptions or limitations
313222	Schiffli Machine Embroidery	No exceptions or limitations
313230	Nonwoven Fabric Mills	No exceptions or limitations
313241	Weft Knit Fabric Mills	No exceptions or limitations
313249	Other Knit Fabric and Lace Mills	No exceptions or limitations
313311	Broadwoven Fabric Finishing Mills	Except for broadwoven converters, who buy fabric goods (except knit goods) in the grey, have them finished on contract, and sell them at wholesale and operations involved in sponging, shrinking, etc. fabric for tailors and dress makers and performing batik work as a business service.
313312	Textile and Fabric Finishing (except Broadwoven Fabric) Mills	Except for converters (except broadwoven), who buy fabric goods (except knit goods) in the grey, have them finished on contract, and sell them at wholesale
313320	Fabric Coating Mills	No exceptions or limitations
314110	Carpet and Rug Mills	No exceptions or limitations
314121	Curtain and Drapery Mills	Except operations involved with the production of custom drapes
314129	Other Household Textile Product Mills	Except operations involved with the production of custom slipcovers
314911	Textile Bag Mills	Except operations involved with the production of textile bags

314912	Canvas and Related Product Mills	No exceptions or limitations
314991	Rope, Cordage, and Twine Mills	No exceptions or limitations
314992	Tire Cord and Tire Fabric Mills	No exceptions or limitations
314999	All Other Miscellaneous Textile Product Mills	Except operations involved with embroidering advertising on shirts for the trade and operations doing rug binding for the trade
315111	Sheer Hosiery Mills	No exceptions or limitations
315119	Other Hosiery and Sock Mills	No exceptions or limitations
315191	Outerwear Knitting Mills	No exceptions or limitations
315192	Underwear and Nightwear Knitting Mills	No exceptions or limitations
315211	Men's and Boys' Cut and Sew Apparel Contractors	Except men's and boys' apparel contractors producing Men's and Boys' Shirts, Except Work Shirts, Fur Goods, Robes and Dressing Gowns, Waterproof Outerwear, Leather and Sheep-Lined Clothing, and Apparel Belts
315212	Women's, Girls', and Infants' Cut and Sew Apparel Contractors	Except women's, girls' and infants' apparel contractors producing Brassieres, Girdles, and Allied Garments, Fur Goods, Robes and Dressing Gowns, Waterproof Outerwear, Leather and Sheep-Lined Clothing, and Apparel Belts
315221	Men's and Boys' Cut and Sew Underwear and Nightwear Manufacturing	Except operations, other than contract operations, involved in the production of Robes and Dressing Gowns
315222	Men's and Boys' Cut and Sew Suit, Coat, and Overcoat Manufacturing	Except custom tailors and operations, other than those working under contract, involved in the production of Waterproof Outerwear (men's and boys' water resistant or water repellent tailored

		overcoats, except made from rubberized fabric, plastics, etc.
315223	Men's and Boys' Cut and Sew Shirt (except Work Shirt) Manufacturing	Except custom tailors and operations, other than those working under contract, involved in the production of Men's and Boys' Shirts, Except Work Shirts
315224	Men's and Boys' Cut and Sew Trouser, Slack and Jean Manufacturing	No exceptions or limitations
315225	Men's and Boys' Cut and Sew Work Clothing Manufacturing	No exceptions or limitations
315228	Men's and Boys' Cut and Sew Other Outerwear Manufacturing	Except for operations, other than those working under contract, involved in the production of Waterproof Outerwear (men's and boys' water resistant or water repellent nontailored outerwear, except made from rubberized fabric, plastics, etc.)
315231	Women's and Girls' Cut and Sew Lingerie, Loungewear, and Nightwear Manufacturing	Except for operations, other than those working under contract, involved in the production of Brassieres, Girdles, and Allied Garments, and Robes and Dressing Gowns
315232	Women's and Girls' Cut and Sew Blouse and Shirt Manufacturing	No exceptions or limitations
315233	Women's and Girls' Cut and Sew Dress Manufacturing	Except for retail custom dressmakers
315234	Women's and Girls' Cut and Sew Suit, Coat, Tailored Jacket, and Skirt Manufacturing	Except for operations, other than those working under contract, involved in the production of Waterproof Outerwear (women's and girls' water resistant or water repellent tailored coats, except

		made from rubberized fabric, plastics, etc.)
315239	Women's and Girls' Cut and Sew Other Outerwear Manufacturing	Except for operations, other than those working under contract, involved in the production of Waterproof Outerwear (other women's and girls' water resistant or water repellent nontailored outerwear, except made from rubberized fabric, plastics, etc.)
315291	Infants' Cut and Sew Apparel Manufacturing	Except for operations, other than those working under contract, involved in the production of Waterproof Outerwear (infants' waterproof outerwear made from rubberized fabric, plastics, etc.)
315299	All Other Cut and Sew Apparel Manufacturing	Except for operations, other than those working under contract, involved in the production of Waterproof Outerwear (men's, boys', women's, and girls' waterproof outerwear made from rubberized fabric, plastics, etc.)
315991	Hat, Cap, and Millinery Manufacturing	No exceptions or limitations
315992	Glove and Mitten Manufacturing	No exceptions or limitations
315993	Men's and Boys' Neckwear Manufacturing	No exceptions or limitations
315999	Other Apparel Accessories and Other Apparel Manufacturing	Except for operations, other than those working under contract, involved in the production of Apparel Belts and Waterproof Outerwear (accessories, such as aprons, bibs, and other miscellaneous waterproof items, made from rubberized fabric, plastics, etc.)

316110	Leather and Hide Tanning and Finishing	No exceptions or limitations
316211	Rubber and Plastics Footwear Manufacturing	No exceptions or limitations
316213	Men's Footwear (except Athletic) Manufacturing	No exceptions or limitations
316991	Luggage Manufacturing	No exceptions or limitations
316992	Women's Handbag and Purse Manufacturing	No exceptions or limitations
316993	Personal Leather Good (except Women's Handbag and Purse) Manufacturing	No exceptions or limitations
321113	Sawmills	No exceptions or limitations
321114	Wood Preservation	No exceptions or limitations
321211	Hardwood Veneer and Plywood Manufacturing	No exceptions or limitations
321213	Engineered Wood Member (except Truss) Manufacturing	No exceptions or limitations
321214	Truss Manufacturing	No exceptions or limitations
321219	Reconstituted Wood Product Manufacturing	No exceptions or limitations
321911	Wood Window and Door Manufacturing	No exceptions or limitations
321912	Cut Stock, Resawing Lumber, and Planing	No exceptions or limitations
321918	Other Millwork (including Flooring)	No exceptions or limitations
321920	Wood Container and Pallet Manufacturing	Except for operations involved in the production of Nailed and Lock Corner Wood Boxes and Shook

321992	Prefabricated Wood Building Manufacturing	No exceptions or limitations
321999	All Other Miscellaneous Wood Product Manufacturing	Except for operations involved in the production of Boot and Shoe Cut Stock and Findings (wood heels)
322	Paper Manufacturing	No exceptions or limitations
323	Printing and Related Support Activities	Except for operations involved in Photocopying and Duplicating Services (quick printing)
324	Petroleum and Coal Products Manufacturing	No exceptions or limitations
325	Chemical manufacturing	Except for operations involved in providing the following Business Services on a contract or fee basis: aerosol packaging and solvent recovery service
326	Plastics and Rubber Products Manufacturing	Except for operations involved in Tire Retreading and Repair Shops (rebuilding tires and retreaded tire manufacturing) (NAICS Industry 326212)
327	Nonmetallic mineral product manufacturing	Except for retail operations involved in manufacturing and selling pottery on site
331	Primary metal manufacturing	No Exceptions or Limitations
332	Fabricated Metal Product Manufacturing	No exceptions or limitations
333	Machinery Manufacturing	No exceptions or limitations
334	Computer and Electronic Product Manufacturing	Except for operations involved in the mass reproduction of prepackaged software and the reproduction of video in connection with motion picture production
335	Electrical Equipment, Appliance, and Component Manufacturing	No exceptions or limitations
336	Transportation Equipment	No exceptions or limitations

	Manufacturing	
337	Furniture and Related Product Manufacturing	Except for retail operations involved in the production and sale of of custom wood cabinets, custom made upholstered household furniture and custom made nonupholstered wood household furniture
339	Miscellaneous Manufacturing	Except for operations involved in the production of orthopedic devices to prescription in a retail environment, optical goods stores and laboratories grinding lenses to prescription, dental laboratories and in operations involved with the production of boot and shoe cut stock and findings (metal buckles)
424210	Drugs and Druggists' Sundries Merchant Wholesalers	No Exceptions or Limitations
424610	Plastics Materials and Basic Forms and Shapes Merchant Wholesalers	Except for merchant wholesalers of plastics foam
424690	Other Chemical and Allied Products Merchant Wholesalers	No Exceptions or Limitations
424710	Petroleum Bulk Stations and Terminals	No Exceptions or Limitations
424720	Petroleum and Petroleum Products Merchant Wholesalers (except Bulk Stations and Terminals)	No Exceptions or Limitations
424910	Farm Supplies Merchant Wholesalers	No Exceptions or Limitations
424940	Tobacco and Tobacco Product Merchant Wholesalers	No Exceptions or Limitations
424950	Paint, Varnish, and Supplies Merchant Wholesalers	No Exceptions or Limitations

425110	Business to Business Electronic Markets	Limited to industries serving as agents and brokers of goods using the internet or other electronic means to bring buyers and sellers together and dealing with the following goods; Drugs, Drug Proprietaries, and Druggists' Sundries, Plastics Materials and Basic Forms and Shapes, Chemicals and Allied Products, Not Elsewhere Classified, Petroleum and Petroleum Products Wholesalers, Except Bulk Stations and Terminals, Farm Supplies, Tobacco and Tobacco Products and Paints, Varnishes, and Supplies
425120	Wholesale Trade Agents and Brokers	Limited to industries serving as agents and brokers of goods dealing with the following goods; Drugs, Drug Proprietaries, and Druggists' Sundries, Plastics Materials and Basic Forms and Shapes, Chemicals and Allied Products, Not Elsewhere Classified, Petroleum and Petroleum Products Wholesalers, Except Bulk Stations and Terminals, Farm Supplies, Tobacco and Tobacco Products, Paints, Varnishes, and Supplies
442	Furniture and Home Furnishings	Limited to custom picture framing shops
443	Electronic and Appliance Stores	Limited to operations involved with both the retail sales of new Refrigeration and Air-Conditioning and Electrical and Electronic equipment, not elsewhere classified and the repair of same where repair services is the major source of receipts
444130	Hardware Stores	Limited to operations involved with both the retail sales of new power tools and the repair of same where repair services is the major source of receipts

444220	Nurseries, Garden Centers, and Farm Supply Stores	Limited to operations selling goods primarily to industrial, commercial, institutional or farm customers (business customers), and not to members of the general public
446110	Pharmacies and Drug Stores	Limited to operations selling Drugs, Drug Proprietarys, and Druggists' Sundries primarily to industrial, commercial or institutional customers (business customers), and not to members of the general public
446120	Cosmetics, Beauty Supplies, and Perfume Stores	Limited to operations selling cosmetics and beauty supplies primarily to industrial, commercial or institutional customers (business customers), and not to members of the general public
446191	Food (Health) Supplement Stores	Limited to operations selling vitamins primarily to industrial, commercial or institutional customers (business customers), and not to members of the general public
453991	Tobacco Stores	Limited to operations selling Tobacco Products primarily to industrial, commercial or institutional customers (business customers), and not to members of the general public
453998	All Other Miscellaneous Store Retailers (except Tobacco Stores)	Limited to operations selling Plastic Materials and Basic Forms and Shapes primarily to industrial, commercial or institutional customers (business customers), and not to members of the general public
454311	Heating Oil Dealers	Limited to operations selling heating oil primarily to industrial, commercial or institutional customers (business customers), and not to members of the

		general public
454312	Liquefied Petroleum Gas (Bottled Gas) Dealers	Limited to operations selling goods primarily to industrial, commercial or institutional customers (business customers), and not to members of the general public
486	Pipeline Transportation	No exceptions or limitations
488119	Other Airport Operations	Limited to the vacuuming of runways
488210	Support Activities for Rail Transportation	Limited to operations involved with the Rental of Railroad Cars including grain leveling in railroad cars, grain trimming for railroad equipment, precooling of fruits and vegetables in connection with transportation, and railroad car cleaning, icing, ventilating, and heating
488390	Other Support Activities for Water Transportation	Limited to operations involved with Ship Building and Repair services provided by floating drydocks and ship scaling
488490	Other Support Activities for Road Transportation	Limited to Sanitary Services, specifically snow plowing and sweeping streets and highways
488991	Packing and Crating	No exceptions or limitations
511	Publishing Industries	Except Direct Mail Advertising Services specifically, mailing list compilers and publishing of prepackaged software
512	Motion Picture and Sound Recording Industries	Limited to the production of phonograph records and prerecorded audio tapes and disks by integrated record companies (except duplication only) and the publishing or publishing and printing of music books and sheet music

516	Internet Publishing and Broadcasting	Except Internet broadcasting of special interest web sites, entertainment sites, and interactive game sites)
532	Rental and Leasing	Limited to the Rental of Railroad Cars
541710	Research and Development in the Physical, Engineering, and Life Sciences	Except for Commercial Physical and Biological Research and Noncommercial Research Organizations (physical, engineering, and life sciences) performed on a contract or fee basis
551114	Corporate, Subsidiary, and Regional Managing Offices	Limited to offices located on the same lot and block as the industry they serve when that industry has a regulated NAICS number.
561710	Exterminating and Pest Control Services	Limited to mosquito eradication
561790	Other Services to Buildings and Dwellings	Limited to the cleaning of parking lots and driveways and furnace, duct, gutter, and drain cleaning services
562211	Hazardous Waste Treatment and Disposal	No exceptions or limitations
562213	Solid Waste Combustors and Incinerators	No exceptions or limitations
562219	Other Nonhazardous Waste Treatment and Disposal	No exceptions or limitations
562910	Remediation Services	Except Special Trade Contractors performing asbestos abatement and lead paint removal
562920	Materials Recovery Facilities	No exceptions or limitations
562991	Septic Tank and Related Services	Except Equipment Rental and Leasing specifically portable toilet rental
562998	All Other Miscellaneous Waste Management Services	No exceptions or limitations
711	Performing Arts, Spectator Sports	Limited to taxidermists and antique repair and

	and Related Industries	restoration, except antique car restoration
811211	Consumer Electronics Repair and Maintenance	Except Radio and Television Repair Shops (stereo, TV, VCR, and radio repair) and camera repair
811212	Computer and Office Machine Repair and Maintenance	Limited to business and office machine repair, electrical and refilling or recycling ink jet cartridges
811213	Communication Equipment Repair and Maintenance	Limited to Electrical and Electronic Repair Shops not elsewhere classified, specifically telephone set repair
811219	Other Electronic and Precision Equipment Repair and Maintenance	Except precision equipment repair shops
811310	Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance	No exceptions or limitations
811411	Home and Garden Equipment Repair and Maintenance	Except lawnmower repair shops
811412	Appliance Repair and Maintenance	Except Repair Shops and Related Services not elsewhere classified specifically gas appliance repair services, stove repair shops, and other non-electrical appliance repair
811420	Reupholstery and Furniture Repair	Except Airports, Flying Fields, and Airport Terminal Services specifically performing aircraft upholstery repair
811490	Other Personal and Household Goods Repair and Maintenance	Limited to Boat Building and Repairing (pleasure boat repair and Repair Shops and Related Services, not elsewhere classified (except industrial, electronic, home and garden, appliance, and leather goods repair)